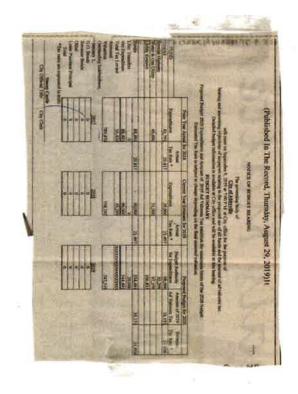
Abbyville City





County of Reno) State of Kansas)ss,

PROOF OF PUBLICATION DAVID GREEN, being duly sworn, days on hi that he is publisher of

THE RECORD

a weekly newspaper printed and published in the of Turon, Reno County, Kansas, of general paculation on a weekly basis in Reno County, Kand not a trade, religious or fraternal public which newspaper has been entered as second mail matter in the United States Post Office, Tansas, in which newspaper has been continely and uniterruptedly published for more the weeks a year and has been published for more five years prior to the first publication of the thereinafter mention, and that the notice, o copy is hereto attached, was published in consecutive issues of said newspaper, the first lication being in the issue of the said of the last publication in the issue of the said of the last publication in the issue of the said of the last publication in the issue of the said of the sai

() A.K.

PUBLISHER

Subscribed and sworn to before me this \$\frac{\zert}{20.19}\$.

Notary I

My commission expires

NOTARY PUBLIC - State of Kar VALERIE GREEN My Appl. Exp. 2-1-2

Alobyville City

State of Kansas

2020ty

CERTIFICATE

To the Clerk of, State of Kansus We, the undersigned, officers of

City of Abbyville

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

2020 Adopted Budget Amount of County Page **Budget Authority** 2019 Ad Clerk's Table of Contents: No. for Expenditures Valorem Tax Use Only Computation to Determine Limit for 2020 Allocation of MVT, RVT, and 16/20M Vehicle Tax 3 Schedule of Transfers 4 Statement of Indebtedness 5 Statement of Lease-Purchases 6 Fund K.S.A. General 12-101a 7 98,000 16,151 21,606 Special Highway 8 32,299 Water & Gas Utility 8 97,359 Utility Reserve 9 106,833 Summary of Significant Forecast Assumptions and 10 Accounting Policy

XXXXXX

11

Tax Lid Limit (from Computation Tab)

Does the City Need to Hold and Election?

Neighborhood Revitalization Rebate

Totals

Budget Summary

16,543 NO

16,151

334,491

747,519

Assisted by:	Chis Ath Cancle member
Address:	James A at Concle primber
Email:	John Feurs council Menting
Attest:, 20	19 Challs Councel Mental
County Clerk	Governing Body

FILED

County Clerk's Use Only

Nov 1, 2019 Total Assessed Valuation

SEP 1 6 2019

Doma Patter COUNTY CLERK

Page No.1

Amount of Levy

City of Abbyville

2020

Computation	to	Determine	Limit	for	2020

		+ \$	1	6,299
2	Library levy in 2019 budget	. \$	5	
_	Other tax entity levy in 2019 budget	. \$		
3	. Net tax levy	\$	S	6,299
	2020 Budget Percentage Adjustments			
4.	New improvements, Remodeling and Renovations for 2019:			
5.	Increase in personal property for 2019 :			
	5a. Personal property 2019 + 28,299			
	Sb. Personal property 2018 - 37,509			
	5c. Increase in personal property (5a minus 5b) + 0			
	(Use Only if ≥ 0)			
6.	Valuation of annexed territory for 2019:			
	6a. Renl estate + 0			
	6b. State assessed + 0			
	6c. New improvements + 0			
	6d. Total adjustment (sum of 6a, 6b, and 6c)			
7.	Valuation of property that has changed in use during 2019:			
8.	Expiration of property tax abatements +			
9.	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)			
10.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			
11.	Total estimated valuation July 1, 2019 747,519			
12.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10))			
13,	Percentage adjustment increase (12 times 3) +	\$		0
14.	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.	50%
15.	Consumer Price Index adjustment (Line 3 times Line 14)	\$		244
16.	Total Percentage Adjustments	\$		244

2020 Revenue Adjustments

26.	Total Revenue Adjustments		0
	CPI adjustment 1.50% 0 Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)	+	0
25.	Emergency medical expenses - 2020 budget: + Emergency medical expenses - 2019 budget: -		
	Fire protection expenses - 2019 budget: CPI adjustment Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)	+	_0
24.	Fire protection expenses - 2020 budget:		
23.	Law enforcement expenses - 2020 budget: Law enforcement expenses - 2019 budget: CPI adjustment Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)	+	0
22.	Property tax revenues spent on expenses realted to disaster or Federal Ernergency in the 2020 budget:	+	
- 21,	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+	
20.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:	+	
19.	Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)	+	
	Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments		0
18.	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	4	
17.	Property tax revenues for debt service in 2020 budget: Property tax revenues for debt service in 2019 budget; Increase property tax revenues spent on debt service	+	0 0

Levies on Behalf of Another Political or Governmental Subdivision

27,	Library levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+-	
	Other tax entity levy - 2020 budget:	+ =	
28.	Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29	Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
30.	Total Computed Tax Levy	-	16,543

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

Exemption from Election Requirement	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental L	Jnits)	
Average Tax Levy Adjusted by CPI	#D(V/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy (last three years)	#DIV/0!	
2019 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)
2019 Tax Levy (Less Levy for other Governmental Units)
Change in Levy

CPI Adjustment 244
2020 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2020 Mill Rate
Total Adjustment for Loss of Assessed Valuation

244

Exemption from Election Requirment

Yes

0

10 to

as És

City of Abbyville

0

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Ad Valorem Levy		Alle	Allocation for Year 2020	2020	
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,299	4,088	71	7.1	257	14
						The state of the s
TOTAL	16,299	4,088	71	71	257	14
County Treas Motor Vehicle Estimate	cle Estimate	4,088				
County Treas Recreational	I Vehicle Estimate		71			
County Treas 16/20M Vehicle Estimate	hicle Estimate	ļ		71		
County Treas Commercial Vehicle Tax Estimate County Treas Watercraft Tax Estimate	l Vehicle Tax Estimate Fax Estimate				257	4

Motor Vehicle Factor 0.25081

				0.00086
			0.01577	J
		0.00436	hicle Factor	Watercraft Factor
0.25081	0.00436	6/20M Vehicle Factor	Commercial Vehicle Factor	
	Recreational Vehicle Factor	16/20M V		
133				

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2020

Schedule of Transfers

City of Abbyville

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	10:	2018	2019	2020	Statute
water & Gas Fund	Creneral Fund	Ň	•	20,000	K.S.A. 12-825d
	Totals	0	0	20,000	
	Adjustments*				
	Adjusted Totals	0	0	20.000	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Page No. 4

2020

STATEMENT OF INDEBTEDNESS

Type of	of	of	Rate	Amount	Begunung Amount Outstanding		Date Due	Amo 21	Amount Duc 2019	Ато 20	Amount Duc 2020
Debt	Issue	Retirement	%	Issued	Jan 1,2019	hiterest	Princinal	Interest	Princinal	Interact	Daimoinel
General Obligation:									The state of the s	MICTOS	riticipa
None											
Total G.O. Bonds					9			9			
Revenue Bonds:										0	žo.
None	_										
Total Revenue Bonds					0			0	6	e	-
Other:											
None				77							
Total Other					0			6		e	•
Total Indehiteduces											

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FUND PAGE FOR FUNDS WITH A TAX LEVY

General Unencumbered Cash Balance Jan 1 Reccipts: Ad Valorem Tax Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax Commercial Vehicle Tax Watercraft Tax Gross Earning (Intangible) Tax LAVTR City and County Revenue Sharing	Actual for 2018 54,738 16,302 320 5,059 85 139 306	Estimate for 2019 50,724 16,299 156 3,318 87 99 289 16	xxxxxxxxxxxxx
Receipts: Ad Valorem Tax Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax Commercial Vehicle Tax Watercraft Tax Gross Earning (Intangible) Tax LAVTR	16,302 320 5,059 85 139 306	16,299 156 3,318 87 99 289	**************************************
Ad Valorem Tax Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax Commercial Vehicle Tax Watercraft Tax Gross Earning (Intangible) Tax LAVTR	320 5,059 85 139 306	156 3,318 87 99 289 16	4,085 7 7 7 25°
Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax Commercial Vehicle Tax Watercraft Tax Gross Earning (Intangible) Tax LAVTR	320 5,059 85 139 306	156 3,318 87 99 289 16	4,088 7 7 7 25
Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax Commercial Vehicle Tax Watercraft Tax Gross Earning (Intangible) Tax LAVTR	5,059 85 139 306	3,318 87 99 289 16	4,088 7 7 7 25
Recreational Vehicle Tax 16/20M Vehicle Tax Commercial Vehicle Tax Watercraft Tax Gross Earning (Intangible) Tax LAVTR	85 139 306	87 99 289 16	7 7 25
16/20M Vehicle Tax Commercial Vehicle Tax Watercraft Tax Gross Earning (Intangible) Tax LAVTR	139 306	99 289 16	257
Commercial Vehicle Tax Watercraft Tax Gross Earning (Intangible) Tax LAVTR	306	289 16	257
Watercraft Tax Gross Earning (Intangible) Tax LAVTR	-	16	
Gross Earning (Intangible) Tax LAVTR	-		14
LAVTR	-		
	-		
City and County Revenue Sharing	-		
- 11) Jamey Merende Charling			
Local Sales Tax	9,748	10,000	10,000
Franchise Tax	2,777	2,500	2,500
Fines and fees	1,075		
Reimbursements	1,252		-
Community Center		180	180
Transfer from Water and Gas Fund			20,000
Interest on Idle Funds	380		
Neighborhood Revitalization Rebate			
Miscellaneous	334		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,777	32,944	37,181
Resources Available:	92,515	83,668	81,849
Expenditures:			
Personal Services	10,583	10,000	12,000
Contractual	28,617	15,000	30,000
Commodities	2,591	10,000	16,000
Capital Outlay		4,000	40,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
l'otal Expenditures	41,791	39,000	98,000
Unencumbered Cash Balance Dec 31	50,724	44,668	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	74,677	95,000	98,000
		Appropriated Balance	20,000
		re/Non-Appr Balance	00 000
	Total Dajonditti	Tax Required	98,000
r	Delinguent Comp Rate:	0.0%	16,151
D		0.0% 019 Ad Valorem Tax	16,151

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City of Abbyville 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	24,004	26,889	29,599
Receipts:			
State of Kansas Gas Tax	2,367	2,370	2,370
County Transfers Gas	518	340	330
1 4 4 7 17 72 1			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,885	2,710	2,700
Resources Available:	26,889	29,599	32,299
Expenditures:			
Street repair and maintenance	· · ·		32,299
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-		32,299
Unencumbered Cash Balance Dec 31	26,889	29,599	
2018/2019/2020 Budget Authority Amount;	12,139	28,394	32,299

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water & Gas Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan !	45,805	48,359	47,359
Receipts:			
Charges to customers	49,244	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	49,244	50,000	50,000
Resources Available:	95,049	98,359	97,359
Expenditures:			
Personal Services	1,423	1,000	1.500
Contractual	27,979	30,000	30,000
Commodities	17,288	20,000	20,000
Capital Outlay		- 1	25,859
Transfer to General Fund			20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	46,690	51,000	97,359
Unencumbered Cash Balance Dec 31	48,359	47,359	3.0
2018/2019/2020 Budget Authority Amount:	60,202	103,805	97,359

City of Abbyville 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Utility Reserve	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	106,833	106,833	106,833
Receipts:			
Transfer from Water and Gas Fund			
Interest on Idle Funds			-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts			-
Resources Available:	106,833	106,833	106,833
Expenditures:			
Capital Improvements			106,833
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures			106,833
Unencumbered Cash Balance Dec 31	106,833	106,833	
2018/2019/2020 Budget Authority Amount:	-*:	- 1	106,833

Adopted Budget

	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan I		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount;	0	0	0

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICY

This financial forecast presents, to the best of managements knowledge and belief, the City's revenues, expenditures and cash balances for the forecast periods for the purpose of calculating the City's 2019 Ad Valorem Tax and 2020 Budget Authority For Expenditures and is prepared on the regulatory basis of accounting pursuant to K.S.A 75-1120a(c). Accordingly, the forecast reflects management's judgement as of the date the budget is adopted (the date of the forecast) of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

a) REVENUES

Revenues for vehicle, alcohol and state shared revenues are based on estimates provided to the City. All other revenues are forecast based on historical information and trends modified for expected rate structure changes.

b) EXPENDITURES

Operating expenditures are forecast based on historical information and trends modified for known changes and adjusted for expected inflation.

Capital expenditures are forecast on future capital needs.

Transfers are generally forecast on debt ordinances, if applicable, or management's intent to fund reserves or make operating transfers.

NOTICE OF BUDGET HEARING

The governing body of

 $\frac{\textit{City of Abbyville}}{\text{will meet on September 9, 2019 at 7:00 P.M. at City office for the purpose of}}$

hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

iii	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	41,791	20.817	39,000	21,497	98,000	16,151	21,606
Special Highway					32,299		
Water & Gas Utility	46,690		51,000		97,359		
Utility Reserve					106,833		
Totals	88,481	20,817	90,000	21,497	334,491	16,151	21.606
Less: Transfers	0		0		20,000		2,1000
Net Expenditure	88,481		90,000		314,491		
Total Tax Levied Assessed	16,434	-	16,299		XXXXXXXXXXXXXXXXXX		
Valuation	789,474		758,192		747,519		
Outstanding Indebtedness,	****						
January I,	2017	-	2018		2019		
G.O. Bonds	0	_	00		0		
Revenue Bonds	0	_	0		0		
Other	0	_	0		0		
Lease Purchase Principal	0	_	0		0		
Total	0		0		0		

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Page No.

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED

City Clerk

Stacey Castle

City Official Title: